



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 5 2000

Baldwin, Davenport, and Wray Reappointed to Board

Effective April 10, 2000, Governor James B. Hunt, Jr., appointed Barton W. Baldwin, CPA; Walter C. Davenport, CPA; and Michael H. Wray, to the NC State Board of CPA Examiners for three-year terms expiring June 30, 2003.

According to Robert N. Brooks, Executive Director of the Board, Baldwin, Davenport, and Wray were eligible for reappointment because they had not served two consecutive three-year terms.

Baldwin, who is President of Barton W. Baldwin, P.A., in Mount Olive, was originally appointed to the Board August 17, 1994, and reappointed July 1, 1997. He was Vice President of the Board 1994-1995 and 1995-1996. Baldwin is a member of the North Carolina Association of CPAs (NCACPA) and the American Institute of CPAs (AICPA). He is active in the National Association of

State Boards of Accountancy (NASBA) — serving as Middle Atlantic Regional Director 1995-1997 and as Director-at-Large 1997-2000. In addition, he serves on several NASBA committees.

Initially appointed to the Board August 24, 1994, and reappointed July 1, 1997, Davenport is a partner with Cherry, Bekaert & Holland, L.L.P., in Raleigh. He was Vice President of the Board 1997-1998 and President 1995-1996, 1996-1997, and 1998-1999. Davenport is a member of the NCACPA, AICPA, and the National Association of Black Accountants (NABA). He is a member of the AICPA Board of Examiners and serves on various NASBA committees.

A Public Member from Gaston, Wray was first appointed to the Board

September 19, 1994, and reappointed July 1, 1997. He served as Secretary-Treasurer of the Board 1994-1995, 1995-1996, 1997-1998, and 1999-2000, and was Vice-President 1998-1999. Wray, who is Secretary-Treasurer of W.J. Wray Contractors, Inc., is a Democratic Precinct Delegate, Past President and Zone Chairman of the Gaston Lions Club, a former Town of Gaston Commissioner, and is currently a member of the New Republic Savings Bank Board of Directors.

New E-Mail Addresses

Due to a change in Internet service providers, the e-mail addresses for Board staff members were changed effective April 15, 2000. Please see the "Directory of Board Services" on page 7 for a complete listing of staff telephone numbers and e-mail addresses.

Tennessee Adopts CPE Check-off System for Reciprocal Licensees

At its March 30, 2000, meeting, the Tennessee State Board of Accountancy adopted the following policy regarding the reporting of continuing professional education (CPE) by Tennessee licensees who live in and are licensed by the states of Alabama, North Carolina, and South Carolina:

In an effort to simplify reporting of CPE by licensees who are domiciled in, and also licensed by the states of Alabama, North Carolina, and South Carolina, we hereby adopt this policy. Such licensees, in lieu of completing any detailed CPE

reports to Tennessee may certify their compliance with the CPE requirements of any of the three above listed states, as appropriate, and provide their home state license/certificate number on the renewal report. This policy is based on the facts that Tennessee, Alabama, North Carolina, and South Carolina have substantially equivalent CPE requirements, and that the CPE reports are subject to audit requirements as any licensee would be by the Board and this or a similar policy is adopted by all four states.

www.state.nc.us/cpabd

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Consent Orders

Name Not Published 4/24/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.
2. Respondent failed to file corporate franchise taxes for his professional corporation for the period 1992-1998 and the North Carolina Department of Revenue (Department of Revenue) requested that the Articles of Incorporation for Respondent's professional corporation be suspended.
3. During the period 1992-1998, Respondent provided services through his professional corporation to at least one client and thereafter sought to collect money owed by that client to Respondent's professional corporation.
4. In August of 1999, Respondent paid the Department of Revenue the delinquent franchise taxes including interest and penalties.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9) e and 21 NCAC 8N .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall receive an unpublished reprimand.

Jerome S. Ross, Sr. #23271
Swansboro, NC 4/24/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 23271 as a Certified Public Accountant.
2. Respondent was preparing the business tax return, personal tax return, and providing advisory services in the business accounting system to the client.
3. Through a mutual agreement, Respondent was named President and General Manager of the client's business while still maintaining his professional relationship.
4. During the tax period May 1-May 31, 1997, Respondent failed to properly pay the employer's federal monthly tax deposit.
5. During the tax period May 1-May 31, 1997, Respondent failed to properly pay the employer's state sales and use taxes.
6. The Internal Revenue Service found additional tax owed and assessed penalties and interest to the client's business.
7. The Department of Revenue assessed penalties and interest to the client's business.
8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9) and 21 NCAC 8N .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

Address Changed?

21 NCAC 8J .0107 requires all North Carolina CPAs to notify the Board within 30 days of any change of address or business location. The rule also requires that the notification be made in writing. Address changes may be submitted to the Board by mail, fax, or e-mail.

When mailing or faxing the change of address, please use the "Notice of Address Change" form located on the back cover of the *Activity Review*. Licensees should address the form to the attention of the Licensing section and exam candidates (successful and unsuccessful) should address the form to the attention of the Examinations section.

Address changes may also be submitted to the Board via e-mail. Licensees should send the change(s) to alicegst@bellsouth.net and exam candidates should send the change(s) to either jmacombe@bellsouth.net or pwelliot@bellsouth.net.

Please note that because the rule requires that the notification be made in writing, staff members cannot accept an oral change of address.

Certificate Renewal Reminder

As a reminder, annual certificate renewal forms were mailed to licensees April 24, 2000.

If you have not received your renewal form by May 31, 2000, please contact Alice Steckenrider by telephone at (919) 733-1422 or by e-mail (alicegst@bellsouth.net) to request a replacement form.

Licensees must submit the completed certificate renewal form to the Board no later than June 30, 2000. Failure to return the properly completed renewal form to the Board by the deadline may result in disciplinary action by the Board.

Comments?

Do you have questions or comments about information published in the *Activity Review*? Do you have a suggestion for an article?

If so, please contact Lisa R. Hearne, Communications Manager, by telephone (919) 733-4208, by fax (919) 733-4209, or by e-mail (lhearne@bellsouth.net).

2000 Board Meetings

June 19
July 17
August 21
September 11
October 9
November 20
December 18

All North Carolina State Board of Certified Public Accountant Examiners' meetings are open to the public. However, under State law, some portions of the meetings are closed to the public. If you wish to address the Board regarding a specific issue, please contact Robert N. Brooks, the Board's Executive Director, by telephone at (919) 733-4222 or by e-mail (rnbrooks@bellsouth.net) at least two weeks prior to the meeting date.

New Address, Telephone Numbers for Secretary of State

Listed below are the new addresses and telephone numbers for the NC Department of the Secretary of State:

Main Offices-Physical Address

2 South Salisbury Street
Old Revenue Building Complex
Raleigh, NC 27601

Main Offices-Mailing Address

PO Box 29622
Raleigh, NC 27622-0622

Telephone Numbers

Main: (919) 807-2000
Authentications: (919) 807-2140
Corporations: (919) 807-2225
Executive Suite: (919) 807-2005
International Office: (919) 807-2031
Lobbyist Registrar: (919) 807-2156
Notary: (919) 807-2131
Service of Process: (919) 807-2201
Trademarks: (919) 807-2164
UCC: (919) 807-2111

Business License Information Office-Physical Address

111 Hillsborough Street
Raleigh, NC 27601

Business License Information Office-Mailing Address

PO Box 29622
Raleigh, NC 27622-0622

Telephone Number

(919) 807-2166

Land Records Office-Physical Address

111 Hillsborough Street
Raleigh, NC 27601

Land Records Office-Mailing Address

PO Box 29622
Raleigh, NC 27622-0622

Telephone Number

(919) 807-2206

Securities Division-Physical Address

300 North Salisbury Street
1st Floor, Legislative Office Building
Raleigh, NC 27603

Securities Division-Mailing Address

PO Box 29622
Raleigh, NC 27622-0622

Telephone Number

(919) 733-3924

Comments Needed on ABS Guidelines

On February 14, 2000, the North Carolina State Board of CPA Examiners released for comment its proposed *Alternative Business Structure Guidelines*.

The proposed guidelines were published in the March issue of the *Activity Review* and are also available on the Board's web site (www.state.nc.us/cpabd).

The Board is requesting that all CPAs, especially those who wish to participate — through employment by, ownership in, or other affiliation with — an ABS, submit their written comments on the proposed guidelines to the Board no later than June 1, 2000, for discussion by the Board at its June 19, 2000, meeting. The Board is also seeking comments from the business community and the general public on the guidelines.

Written comments on the Exposure Draft must be received by the Board no later than June 1, 2000. Requests to speak on the guidelines at the June 19, 2000, Board meeting must also be received by June 1, 2000.

Comments or requests to speak received after the deadline will not be accepted. Please submit your written comments to the Board via the following:

US Postal Service:

Exposure Draft Comments
State Board of CPA Examiners
PO Box 12827
Raleigh, NC 27605

Fax:

(919) 733-4209
Exposure Draft Comments
Attn.: Robert N. Brooks

E-Mail:

rnbrooks@bellsouth.net

Exposure Draft Issued on Ethics Pronouncements

On April 15, 2000, the Professional Ethics Division of the American Institute of CPAs (AICPA) issued an exposure draft containing proposed revisions to four ethics pronouncements for review and comment by the AICPA's membership and other interested parties.

The interpretations and rulings discussed in the exposure draft are Interpretation 101-11 under Rule 101: *Independence and the Performance of Professional Services Under the State-ments on Standards for Attestation Engagements and Statement on Auditing Standards No. 75, Engagements to Apply Agreed-Upon Procedures to Specified Elements, Accounts, or Items of a Financial Statement*; Ruling 100 under Rule 101: *Actions Permitted When Independence Is Impaired*; Ruling 108 under Rule 101: *Participation of Member, Spouse or Dependent in Retirement, Savings, or Similar Plan Sponsored by, or That Invest in, Client*; and Interpretation 501-5 under Rule 501: *Failure to Follow Requirements of Government Bodies, Commissions, or Other Regulatory Agencies in Performing Attest or Similar Services*.

The exposure draft is available for download from the AICPA web site (www.aicpa.org). Comments on the exposure draft should be received by the AICPA on or before June 15, 2000.

Licensing Activity April 2000

Reinstatements

Lynn Casey #19307

Reissuances

H. Jack Johnson #8622

Reclassifications

Those who are completely retired and will not receive any earned compensation for current personal services in any job whatsoever:

Thomas William Sinks #118118

Reporting Convictions, Judgments, and Disciplinary Actions

Pursuant to North Carolina General Statute (NCGS) 93-12(9), the NC State Board of Certified Public Accountant Examiners has established the *Rules of Professional Ethics and Conduct* which govern the ethical conduct of CPAs.

To ensure each CPA's compliance with those rules, all licensees are required to disclose certain information regarding their ethical conduct. This request for information is made pursuant to 21 North Carolina Administrative Code (NCAC) 8N.0208, "Reporting Convictions, Judgments, and Disciplinary Actions."

In accordance with 21 NCAC 8N.0208, licensees must notify the Board within 30 days of any conviction, or finding of guilt of, or pleading *nolo contendere* to a felony; or any crime of which dishonesty, deceit, fraud, a violation of federal or state law or a violation of the *Rules of Professional Ethics and Conduct* are an essential element.

In addition, a licensee must notify the Board within 30 days of any judgment or settlement in a civil suit, bankruptcy action, administrative proceeding, or binding arbitration, the basis of which is grounded upon an allegation of gross negligence, dishonesty, fraud, misrepresentation, incompetence, or violation of any federal or state law and which was brought against either the licensee or a North Carolina office of a CPA firm of which the CPA was a managing partner.

The Board's requirement that licensees report any conviction, judgment, or disciplinary action is an integral part of the annual renewal process.

When completing the annual renewal form, a licensee must divulge if he or she has been charged, arrested, convicted, found guilty of, or pleaded *nolo contendere* to any criminal offense (excluding non-criminal traffic infractions) since the filing of his or her last renewal form.

The licensee is also required to indicate if he or she has had an application

for a certificate or license denied, or if a certificate or license has been suspended, canceled, or revoked by any federal or state agency or governing or licensing board since filing his or her last renewal.

In addition, each licensee must report if he or she had been investigated, charged, or disciplined or is currently under investigation by a governing or licensing board or by a federal or state agency.

Although the licensee or his or her attorney may feel that the criminal offense has no relevance to the licensee's CPA title or that the licensee did nothing to warrant the disciplinary investigation, all such matters must be reported to the Board.

Finally, a licensee must indicate if he or she has been party to any civil suit, bankruptcy action, administrative proceeding, or binding arbitration, the basis of which is grounded upon an allegation of negligence, dishonesty, fraud, misrepresentation or incompetence.

Again, regardless of the licensee's belief or the belief of his or her attorney that the litigation is inconsequential or frivolous, all such actions must be reported to the Board.

Failure to report a criminal offense, disciplinary action, or civil litigation to the Board within 30 days and on the annual renewal form, may result in disciplinary action by the Board. This disciplinary action may include revocation — either permanently or for a specified period of time — of the licensee's certificate issued by the Board; censure of the licensee; or assessment of a civil penalty.

If you have any questions regarding your reporting responsibility, please contact Robert N. Brooks, the Board's Executive Director, at (919) 733-4222.

Visit our web site:
www.state.nc.us/cpabd

Certificates Issued

The following certificate applications were approved at the April 24, 2000, Board meeting:

| | | |
|----------------------------|------------------------------|------------------------------|
| Heather Fuqua Alley | Melissa L. Hallbick | Jimmy Wayne Norman |
| Heyward Dubose Armstrong | Julia Beyer Harrison | Joseph Craig Osborn |
| David Christopher Attaway | Holly Banko Hartell | Richie Darnell Phillips |
| Kevin Lee Barber | Yoriko Hasegawa | Beth Ambler Piercy |
| Brian Michael Barrett | Steven C. Hile | Dorinda Denise Powell |
| Cynthia S. Barton | Tonya Celeste Hinderer | Leslie Harboe Powell |
| Joyita Basu | Jeffrey David Hollamon | William Lee Price |
| Antoine Darnell Beck | Edwin Keith Hollandsworth | Kathryn Sheppard Riffe |
| Christopher Sean Bennett | Elizabeth McMurray Holliday | William Scott Rogers |
| William T. Bishop, Jr. | Nyvanh Vongkhoun Homsombath | Karen M. Ruminski |
| Sherri Grace Blankenship | Terry Lee Hurt | Anthony Russo |
| Brian Robert Boal | Victoria Lorraine Johnson | Michael A. Seda |
| Eric Paul Braschwitz | William Douglas Karriker, II | Noureddine Seffar |
| David M. Brennan | Kimberleigh S. Kidd | Jennifer Elaine Shoffner |
| Elizabeth Sedlin Buie | Jacqueline Tart Kirby | Sidney Elizabeth Small |
| Thomas G. Carbone | David S. Kreutzer | Michael Shaw Smith |
| Aimee Cataldo | James A. LaTorre | Sonja Halbritter Sonderman |
| Debra M. Cochran | Margaret Hannan Lauder | C. Bradley Sparks |
| Thomas Moore Coley | Gregory Shayne Lawson | Dana Ann Spencer |
| Kim Stuntz Cooper | Kevin Charles Londeen | Justin Allan Starnes |
| Rick W. Cornwell | Sarah Ruth Lowry | Michele Bradstock Strandberg |
| Christopher Shane Costner | Chad Allen Maddox | Scott Douglas Steele |
| Joy Cuomo | Stephen Winston Madison | Elyse Rachelle Sullivan |
| Richard L. Dail | Bryan Thomas Manges | Stacy A. Tenace |
| Scott B. Davis | Robin W. Mangum | Amy Bratton Thomas |
| Daniel A. DoCabo | Kimberly Ferreira Mann | Marjo Hannele Tinsley |
| Ray James Douglas, Jr. | Pamela Sue Gibson McDowell | Shannon Haynes Townley |
| Amie Taylor Edling | David Laurence McEntee | Daniel Lawrence Troutman |
| Ann Marie Einsmann | David A. Melton | Tracy M. Valentine |
| Michelle Sorrell Elliott | Victor Allen Merkel | Francis J. Van Kirk |
| Christopher Scott Elmes | Daniel Leland Miller | Erika Elizabeth Viall |
| Stephanie Lea Everette | Vivian Yandle Moore | David Andrew Vienneau |
| Elaine M. Ganfield | Jennifer Wallace Morris | Brenda Richardson Wegrzyn |
| Karen M. Geiger | David Thomas Nail | Mary Ellen West |
| Lynn Alison Goldman-Dicker | Vishal C. Nayar | Velma Elena White |
| Deborah Kaye Grooms | Kimberly A. Niess | Nancy Fulmer Wike |
| Julia Elizabeth Guilfoyle | Paul Anton Noring | Peter James Wilkinson |

Thanks to May 2000 Examination Proctors

The Board thanks the proctors and their employers who contributed to the success of the May 2000 Uniform CPA Examination. The number of exams at which each proctor has worked is listed in parenthesis.

Alexander & Chandler, P.A., Kernersville
Robert C. Alexander, CPA (19)
Mark Chandler, CPA (8)
Hattie Angel, CPA, Kernersville (31)
Architektur, PA, Raleigh
Gina Mason, CPA (1)
Armfield Flooring Center, Raleigh
Mary Pollard, CPA (20)
BDO Seidman L.L.P., Greensboro
James Frazier, CPA (1)
Claude M. Bogues, CPA, Durham (18)
Elizabeth Camp, CPA, Raleigh (7)
Carrington, Lee, Kinlaw & Hill, Raleigh
Greg Kinlaw, CPA (2)
Karen Caudill, CPA, Kernersville (3)
David Leigh Chafin, Greensboro
David Chafin, CPA (1)
College Foundation, Inc., Raleigh
Doug Vass, CPA (7)
Craven, Shelton & Gann, P.A., Greensboro
Ann Craven, CPA (32)
Crisp Hughes Evans LLP, Durham
Louise Ann Hewitt, CPA (12)
John Davis, Greensboro (27)
Robert Edminston, CPA, PA, North Wilkesboro
Robert Edminston, CPA (8)
Elon College, Elon College
Patty Cox, CPA (5)
Stephen Embler, CPA, Winston-Salem (5)
Fitzgerald and Davis, CPAs, L.L.P., Greensboro
Ronnie Davis, CPA (5)
General Parts, Inc., Raleigh
John Cuomo, CPA (1)
John Goodwin, CPA, Cary (1)
James Gosnell, CPA, Greensboro (7)
Guilford College, Greensboro
William A. Grubbs, CPA (31)

Guilford County Tax Department, Greensboro
Carlotta Lytton, CPA (2)
High Point University, High Point
David S. Davis, CPA (8)
Frankie Gurganus, CPA (6)
Jefferson-Pilot Financial, Greensboro
Charles Kerans, CPA (22)
Roger Jennings, CPA, Kernersville (23)
Ann Langdon Kaneklides, CPA, Dunn (28)
Logemann & Co., P.A., Winston-Salem
Martha Logemann, CPA (6)
Rodney Lundgren, CPA, Apex (1)
David McLemore, CPA, Clinton (40)
Jannie B. Mills, CPA, Jamestown (4)
Kay Mitchell, CPA, Spring Hope (5)
Peggy Mock, CPA, High Point (14)
Harold G. Myers, CPA, Lexington
Tedman Myers, CPA (2)
NC A&T University, Greensboro
Phillip D. McBrayer, CPA (25)
NC Community Development Initiative, Raleigh
Lolita Wynn, CPA (1)
NC Dept. of Administration, Raleigh
Randy Lindley, CPA (24)
NC Dept. of Crime Control and Public Safety, Raleigh
Mike Barham, CPA (11)
NC Dept. of Environment & Natural Resources, Raleigh
Rex A. Whaley, CPA (28)
NC Dept. of Health & Human Services, Raleigh
Thomas Edward Berryman, CPA (28)
John Midyette, CPA (18)
NC Dept. of Insurance, Raleigh
James Riddick, CPA (3)
Gwendolyn Tann, CPA (2)
NC Dept. of Revenue, Charlotte
Douglas Rothrock, CPA (2)
NC Dept. of Revenue, Raleigh
Diane Hucke, CPA (4)
Todd McCracken, CPA (3)

NC Dept. of Transportation, Raleigh
Carol Hatchett, CPA (7)
Wanda Oakley, CPA (29)
NC General Assembly, Raleigh
Marilyn Chism, CPA (7)
NC Mutual Life Insurance Co., Durham
Rosena Grott, CPA (17)
NC Office of State Auditor, Greensboro
Lynne Forrest, CPA (22)
NC Office of State Auditor, Raleigh
Minh Duc Do, CPA (1)
Elizabeth (Kay) Radford, CPA (5)
NC Office of State Controller, Raleigh
Roger Farmer, CPA (14)
NCSU, Internal Audit, Raleigh
Craig Forsythe, CPA (8)
NCSU, Dept. of Accounting, Raleigh
Harriette Griffin, CPA (37)
NCSU, Raleigh
Karen Spencer, CPA (2)
NC Utilities Commission, Raleigh
Frankie Carrigan, CPA (1)
W.R. Noble, CPA, Winston-Salem
William R. Noble, CPA (3)
Jack H. Perkins, CPA, Raleigh (23)
Persinger & Company, L.L.C., Galax, VA
Douglas Reitzel, CPA (2)
Royster, Smith, Shelton & Co., PC, Winston-Salem
Julie Wells-Keefe, CPA (2)
Deanne Smith, CPA, Asheville (38)
Curt Snow, CPA, Winchester, VA (18)
M. Glenn Tart, PA, CPA, Benson
Glenn Tart, CPA (28)
Virginia Thompson, CPA, Charlotte (9)
Victoria I. Ukwu, CPA, Raleigh (10)
UNC-Asheville, Asheville
Claudel McKenzie, CPA (20)
UNC-Chapel Hill, Chapel Hill
Frances Snipes, CPA (17)
Gerald D. Walston, CPA, Raleigh (14)
Western Carolina University, Cullowhee
John A. Beegle, CPA (52)
Williams Overman Pierce & Company, L.L.P., Raleigh
Jesse D'Bella, CPA (3)

North Carolina State Board of CPA Examiners

Directory of Board Services

| | | |
|----------------------------|---|---|
| Main Telephone Number | (919) 733-4222 | |
| Fax Number | (919) 733-4209 | |
| Toll-Free Application Line | 1-800-211-7930 | (for requesting exam & licensing applications only) |
| Mailing Address | PO Box 12827 | Raleigh, NC 27605-2827 |
| Physical Address | 1101 Oberlin Road, Suite 104 | Raleigh, NC 27605-1169 |
| Web Site | http://www.state.nc.us/cpabd | |
| Office Hours | Mon. - Fri., 8 a.m. - 5 p.m. | (closed on State holidays) |

Please use the following directory to correctly identify the person to contact to receive prompt service from the Board. If the person you need to speak with is unavailable, you may leave a message on his or her voice mail or you may press "0" to reach the receptionist.

Administrative Services (accounting, purchasing, mailing labels & lists)

| | | |
|-----------------|----------------|--|
| Felecia F. Ashe | (919) 733-4223 | feleciaa@bellsouth.net |
| Lynn Wyatt | (919) 733-4223 | lynnwyat@bellsouth.net |

Communications (newsletter, web site, press releases)

| | | |
|-------------------------|----------------|--|
| Lisa R. Hearne, Manager | (919) 733-4208 | lhearne@bellsouth.net |
|-------------------------|----------------|--|

Examinations (exam applications, general exam information)

| | | |
|--------------------------|----------------|--|
| Judith Macomber, Manager | (919) 733-4224 | jmacombe@bellsouth.net |
| Phyllis Elliott | (919) 733-4224 | pwelliot@bellsouth.net |

Executive Office (Board meetings & agendas, public hearings, rule-making requests)

| | | |
|----------------------------------|----------------|--|
| Robert N. Brooks, Exec. Director | (919) 733-1425 | rnbrooks@bellsouth.net |
|----------------------------------|----------------|--|

Licensing (general licensing information)

| | | |
|-----------------------|----------------|--|
| Buck Winslow, Manager | (919) 733-1421 | buckwins@bellsouth.net |
|-----------------------|----------------|--|

Licensing (CPE, SQR, firm registrations & renewals)

| | | |
|------------|----------------|--|
| Marie Moss | (919) 733-1423 | mariemos@bellsouth.net |
|------------|----------------|--|

Licensing (CPA certificate applications & renewals)

| | | |
|-----------------------|----------------|--|
| Alice G. Steckenrider | (919) 733-1422 | alicegst@bellsouth.net |
|-----------------------|----------------|--|

Professional Standards (ethics complaints, declaratory rulings, disciplinary hearings)

| | | |
|------------------------|----------------|--|
| Ann J. Hinkle, Manager | (919) 733-1426 | ahhinkle@bellsouth.net |
|------------------------|----------------|--|

Receptionist

| | | |
|---------------|----------------|--|
| Karen Carlile | (919) 733-4222 | kcarlile@bellsouth.net |
|---------------|----------------|--|

State Board of CPA Examiners

Board Members

R. Stanley Vaughan, CPA
President, Charlotte

O. Charlie Chewning, Jr., CPA
Vice President, Raleigh

Michael H. Wray
Secretary-Treasurer, Gaston

Barton W. Baldwin, CPA
Member, Mount Olive

Norwood G. Clark, Jr., CPA
Member, Raleigh

Scott L. Cox, CPCU, CIC
Member, Charlotte

Walter C. Davenport, CPA
Member, Raleigh

Staff

Executive Director
Robert N. Brooks

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Lynn Wyatt

Communications
Lisa R. Hearne, Manager

Examinations
Judith Macomber, Manager
Phyllis Elliott

Licensing
Buck Winslow, Manager
Marie Moss
Alice G. Steckenrider

Professional Standards
Ann J. Hinkle, Manager

Receptionist
Karen Carlile

North Carolina State Board of
Certified Public Accountant Examiners
Post Office Box 12827
Raleigh NC 27605-2827

Bulk Rate
US Postage
PAID
Greensboro, NC
Permit No. 393

19,200 copies of this document were printed for this agency at a cost of \$2,822.47 or 14¢ per copy in May 2000.

Address Change? Let Us Know!

Certificate holder _____
Last name Jr./III First Middle
Certificate number _____ Send mail to ____ home ____ business
Current home address _____
City _____ State _____ Zip _____
Business name _____
Current bus. address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ email address _____
Signature _____ Date _____

Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827

To fax or email address change:
CPA Board fax: (919) 733-4209
Email address:
alicegst@bellsouth.net

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.